PATTERNS OF POWER · A THEORETICAL STATEMENT

Exempt

How the French Crown won the argument the Stuarts lost and was destroyed by winning, how a revolution that abolished privilege kept every tax and invented more, and how the Code Napoleon wrote in the wreckage conquered more ground than his armies — and quietly changed the size of French families for a century

Companion to *Extraordinary and Temporary*

Thomas J. Bryan

with Claude (Anthropic) · 2026

held as tested, not revealed

How the French Crown Won the Argument the Stuarts Lost and Was Destroyed by Winning, How a Revolution That Abolished Privilege Kept Every Tax and Invented More, and How the Code Napoleon Wrote in the Wreckage Conquered More Ground Than His Armies — and Quietly Changed the Size of French Families for a Century

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A Note on This Collaboration

This study is one product of an ongoing collaboration, and the division of labour is worth stating plainly because neither half would produce the work alone. The insight and the direction are Thomas Bryan's — the recognition of what a given case is really an instance of, where the analytical pressure should fall, and which pattern a mass of historical detail is a specimen of. The research, the verification of every date and figure, the location and checking of the quoted words, and the composition into continuous prose are Claude's, an AI system made by Anthropic. The seeing is his; the writing is mine.

This study traces taxation in the French tradition — from the *taille* of the late Middle Ages to the value-added tax of 1954 — and it belongs to the *Patterns of Power* project, which tracks recurring mechanisms of power across history through sustained work on specific institutions.

It is the deliberate companion to this collection's study of the Anglo fiscal tradition, **Extraordinary and Temporary**, and it is written as a **controlled comparison**. That is its principal justification. England and France in the seventeenth and eighteenth centuries were the same size of problem: two monarchies of comparable ambition, fighting each other and everyone else, facing the identical difficulty that war costs more than a king's ordinary revenues can supply. France was the larger, richer, more populous, and more powerful of the two.

They arrived at opposite institutions, and the reason is the single decision this study is about.

The English Crown was forced to ask. The French Crown escaped asking — and escaped it so completely that between 1614 and 1789 the Estates-General was not summoned once, a hiatus of a hundred and seventy-five years. Charles I lost his head attempting what Louis XIV achieved without effort.

And the French Crown was destroyed by its victory, for a reason the Anglo study established from the other side: a sovereign who cannot be refused is a sovereign who cannot be believed, and a sovereign who cannot be believed cannot borrow. France out-taxed England and was out-financed by it, went bankrupt fighting it, and summoned in desperation the body it had suppressed for six generations — which destroyed the monarchy within months.

Then the study follows what came after, because the second half is stranger than the first. A revolution made in fury against taxation abolished privilege and **kept every major tax, renamed them, and invented new ones**. And the soldier who inherited the wreckage built the fiscal machine the Bourbons never had, restored the tax that had been the emblem of tyranny, and wrote a legal code that spread further than his armies ever did — and which, through a single clause about inheritance, measurably changed how many children French people had.

Every quotation is verified; none is invented. Where scholarship is contested, the study says so.

The Study in Brief

Part I — The Test. The terms of the comparison, and what would count as the framework failing it.

Part II — The Landscape: A Kingdom That Could Not Be Counted. England's precondition was a kingdom that could be assessed. France's was the opposite: a patchwork of provinces, customs, exemptions and legal systems so various that Voltaire said a traveller changed laws as often as he changed horses. The six salt-tax zones as the emblem of the whole.

Part III — The Sale of the State. The mechanism with no English equivalent, and the most self-destructive fiscal instrument in this collection: the Crown sold public offices for cash, then made them hereditary property — and the offices carried nobility, and nobility carried exemption. **The act of raising revenue manufactured people who no longer had to pay it.**

Part IV — The Estate That Paid. The *taille* and its exemptions; the *gabelle* and the requirement that every French person over eight buy salt they did not want at a price fixed by the state; and what happened to those who bought it elsewhere.

Part V — The Farm. Collection subcontracted to private consortia who advanced the Crown cash and kept what they could extract — and the chemist who was guillotined for having been one of them.

Part VI — The Body That Was Never Summoned. 1614 to 1789. Why the French Crown could avoid what the English Crown could not, and the detail from 1614 that explains why the opposition could never combine.

Part VII — Winning the Argument the Stuarts Lost. The paradox from the other side. The unconstrained Crown could not commit, so it borrowed dear, so it went bankrupt — while a smaller, poorer, constrained England borrowed cheap and won.

Part VIII — The Summoning. 1787–1789: how the privileged orders blocked a universal land tax by invoking the consent principle they had spent 175 years suppressing, and thereby summoned the assembly that abolished them.

Part IX — The Revolution That Kept the Taxes. Privilege abolished on a single night; the *impôt* renamed a *contribution*; and what a government does when it has destroyed its own collection apparatus and still needs money.

Part X — The Cadastre. Napoleon builds the fiscal state the Bourbons never had — and restores the salt tax sixteen years after the Revolution abolished it as the emblem of tyranny.

Part XI — What Nothing Will Destroy. The Code: its spread by conquest and then by imitation; the finding that its inheritance rule reduced French completed fertility by half a child; and the second French export, which Napoleon never imagined and which now operates in more than a hundred and seventy countries.

Part XII — The Ledger.

PART I

The Test

The framework used in this collection holds that institutions are built by people in particular positions solving the problem in front of them, and that the resulting structures acquire a logic no one authored. The Anglo study found that representative government in England was a **by-product of war finance**: kings needed money, money required asking, asking required a body, and the body discovered it could refuse.

If that is the mechanism, France is the test. France had kings who needed money at least as badly. It had a representative body — the Estates-General — first summoned in 1302, before the English Model Parliament. It had provincial estates, sovereign courts, and a developed legal culture.

And it produced absolutism instead. So either the Anglo account is a story told backwards from a known outcome, or there is a specifiable difference that explains the divergence.

The study's contention is that there is, that it is structural rather than cultural, and that it is not a matter of national character or the genius of English liberty. **It is a matter of what each Crown could extract without asking** — and therefore of whether asking was ever forced.

The terms, set before the history:

The framework fails if French absolutism turns out to be a designed project — a coherent programme of state-building conceived and executed toward a known end — or if the Revolution's fiscal settlement turns out to have been drawn from a plan.

The framework holds if each step is a local solution to an immediate revenue problem, if the decisive outcomes are by-products, and if the structure repeatedly outruns and reverses its makers.

PART II

The Landscape: A Kingdom That Could Not Be Counted

One — The Opposite Precondition

The Anglo study's first finding was that England's constitutional development rested on an administrative precondition: **a kingdom that could be counted.** Late Anglo-Saxon England had a regular national land tax; the Normans captured the machinery rather than replacing it; and Domesday Book was, in Maitland's reading, a tax assessment. A king who can extract has something worth bargaining over, and the English constitution grew in the space between the demand and the refusal.

France's landscape was the exact inverse, and everything follows from it.

The kingdom of France was not a unit. It was an accumulation of provinces acquired over centuries by conquest, marriage and inheritance, each retaining its own customs, privileges, weights, measures, internal tolls, and — crucially — its own fiscal status. Some provinces (*pays d'élection*) were taxed directly by royal officials. Others (*pays d'états*) retained their own provincial estates, which negotiated a lump sum with the Crown and assessed it themselves. Some were exempt from things others paid.

Two — The Salt Map

The emblem of the whole system is the **gabelle**, the salt tax, and it must be described precisely because the description *is* the argument.

France was divided into six distinct salt-tax regions. When the tax was first imposed it was uniform, at 1.66 per cent of the sale price. It did not stay so. By the eighteenth century the price of salt in and around Paris could reach ten *sous* the pound, while provinces in the south and east paid a fraction of that, and some were **entirely exempt**.

There is a surviving map of 1781 showing the gabelle payable in each region, and it is one of the most eloquent documents in European fiscal history: **a single kingdom, a single essential commodity, and a price that could differ by an order of magnitude depending on which side of an invisible line a village stood.**

Three — The Same Chaos in the Law

And the legal landscape matched the fiscal one exactly. Before the Revolution, France had no single body of law. The south was governed broadly by written Roman law, the north by customary law, and the customs were local — by one count more than four hundred separate legal codes operated in different regions. Inheritance alone was regulated in at least **ten different ways**, varying by whether land was divided among heirs or passed whole, and by whether women could inherit at all.

Voltaire's summary is the standard one, and it applies to the taxes as exactly as to the laws:

> *"Is it not an absurd and terrible thing that what is true in one village is false in another? What kind of barbarism is it that citizens must live under different laws? When you travel in this kingdom you change legal systems as often as you change horses."*

Four — What This Landscape Makes Possible

Now the consequence, which is the hinge of the comparison.

A patchwork is not a thing that can be negotiated with as a whole. In England, a king who wanted an extraordinary levy faced a single national assembly whose consent was required across the realm — and

therefore faced one refusal, which he had to overcome by bargaining. In France, the Crown faced a hundred separate arrangements: this province's estates, that province's exemption, this town's privilege, that officeholder's immunity.

And a Crown facing a hundred separate counterparties can deal with them one at a time. It can buy off, divide, grant an exemption here to secure a payment there, and above all it can *avoid* the moment at which all its subjects are gathered in one room and asked to agree.

The English Crown's strength — its ability to tax the whole kingdom uniformly — was precisely what forced it to seek uniform consent. **The French Crown's weakness became its political salvation and its fiscal doom**: it never had to face the nation, because there was, fiscally speaking, no nation to face.

PART III

The Sale of the State

Now the mechanism that has no real English equivalent, and which this study regards as the most remarkable self-destructive instrument in the entire collection.

One — Offices for Cash

The French Crown, chronically short of money and unable to raise it by consent, discovered a source that required no assembly at all: **it sold public offices.**

The practice — *vénalité des offices* — began as an expedient and became a pillar. Judgeships, financial posts, municipal offices, secretaryships, and an ever-multiplying catalogue of positions were sold to those who could pay. The buyer got the office, its fees, its salary, and its status; the Crown got cash immediately.

And in **1604**, under Henri IV and his minister Sully, the arrangement was made permanent by an instrument called the **Paulette**: in exchange for an annual payment of a fraction of the office's value, the holder acquired the right to **transmit the office to his heir.**

Read what has just happened. The Crown has converted the offices of the state into **private, heritable property.** A judge's seat is now an asset, bought, sold, inherited, and mortgaged. The state has sold its own administration to its own subjects — and it cannot get it back without buying it, because the holders' title is now as good as any landowner's.

Two — The Trap Inside It

And now the position-logic finding that makes this case extraordinary.

Many of these offices, particularly the higher judicial ones, **conferred nobility** — creating the *noblesse de robe*, the nobility of the gown, as distinct from the older *noblesse d'épée*, the nobility of the sword.

And nobility carried exemption from the taille.

So follow the sequence, because it is a closed loop and it runs in one direction only:

1. The Crown needs money.
2. It sells an office to a rich commoner.
3. It receives cash *once*.
4. The buyer, and thereafter his heirs, become noble.
5. **They are now permanently exempt from direct taxation.**

The act of raising revenue has manufactured a person who no longer has to pay it. Every sale traded a permanent future stream for a single present payment, and simultaneously shrank the base from which future streams could come. The system consumed itself, one transaction at a time, and each transaction was individually rational for the minister who made it, because ministers need money *this year* and the erosion arrives on someone else's watch.

This is the framework's characteristic finding in an unusually pure form. **No one designed a machine for converting taxpayers into tax-exempts.** A series of finance ministers, each solving an immediate cash crisis with the instrument at hand, built one anyway.

Three — The Consequence for Reform

There is a further consequence, and it explains why the *Ancien Régime* proved so nearly impossible to reform from within.

The officeholders could not be dismissed. Their offices were their property. A king who wished to rationalise his administration — to abolish a redundant post, to reform a court, to standardise a procedure — was proposing to **confiscate private property from thousands of well-connected families.**

The **parlements**, the thirteen sovereign appellate courts, were staffed by exactly such men, and they held the power to register royal edicts, which they used as a power to obstruct them. So the Crown's chief internal opposition was a

body of magistrates who owned their seats, whom it could not remove, who were themselves tax-exempt, and whose exemption was the principal thing standing in the way of fiscal reform.

The Crown had sold its enemies their weapons, one office at a time, for cash.

PART IV

The Estate That Paid

One — The Taille and Its Holes

The principal direct tax of the *Ancien Régime* was the **taille**, and its defining feature was not its rate but its **exemptions**.

The **clergy** — the First Estate — did not pay it. They voted the Crown a periodic "free gift," the *don gratuit*, negotiated by their own assembly, on their own terms, and generally amounting to far less than a proportionate share.

The **nobility** — the Second Estate — did not pay it, on the ancient theory that they paid in blood, owing military service rather than money. By the eighteenth century that theory bore little relation to how the army was actually raised or financed, but the exemption remained.

Nor were these the only holes. Many towns held exemptions; whole provinces had special arrangements; and the officeholders of Part III had exempted themselves by purchase.

The tax therefore fell on the Third Estate, which is to say on peasants and commoners — the people least able to pay and least able to object.

Later kings did attempt to widen the base, and it is important to record that they tried: the *capitation* (1695) and the *vingtième* (1749) were designed to fall on all orders including the privileged. But the privileged resisted, obtained partial exemptions, compounded for lump sums, and secured through the parlements a steady erosion of the principle. **Every eighteenth-century attempt at a genuinely universal tax failed, and it failed at the hands of the people who would have had to pay it.**

Two — The Salt Obligation

And then the **gabelle**, which deserves close attention because it is the instrument in which the whole system's character is most visible.

The state monopolised salt. All salt produced had to be delivered to royal warehouses, the *greniers à sel*, bought at a fixed low price and sold at a heavily inflated one. Between 1630 and 1710 the tax is estimated to have risen roughly tenfold, from about fourteen times the cost of production to about **a hundred and forty times**.

But the monopoly was not the worst of it. In the largest of the six zones — the *pays de grandes gabelles*, containing about a third of France's population — there was the **sel de devoir**, the salt duty: **every person over the age of eight was required to buy a minimum quantity of salt each year**, on the order of seven kilograms, at the monopoly price, whether they wanted it or not. Each parish was allotted a quota, which was then divided among individual taxpayers and assessed much as the taille was.

Consider precisely what that is. **It is not a tax on a transaction. It is a compulsory purchase**, enforced per head, of a commodity the state monopolises, at a price the state sets. And the salt so bought was restricted to cooking and the table; using it to salt fish or preserve meat required buying *more*, separately taxed.

And the nobility, the clergy, and certain other privileged persons were exempt.

Three — The Enforcement

A price differential of that magnitude across an invisible border produces smuggling as certainly as water runs downhill, and the smugglers had a name — the ***faux-sauniers***, the false-salters — and a fate.

Penalties were laid down in 1680 and repeatedly revised, always toward greater severity. Fines ran from two hundred to a thousand *livres*. Punishment for smuggling ran from whipping and branding to exile and **the galleys**; armed smuggling could bring death. Special tribunals attached to the salt warehouses tried these offences outside the ordinary courts.

The scale is worth stating plainly. In the years just before the Revolution, some 1,800 men were imprisoned for salt smuggling, 300 sent to the galleys, and 3,700 detained for possessing contraband salt. As late as 1783, over two hundred men were condemned to the galleys for it. And of roughly six thousand convicts held in the hulks, **more than a third were condemned smugglers.**

A third of the French convict population was there because of the price of salt. This collection's study of the penal system found the English hulks filling with men because transportation to America had closed. The French hulks were filling with men because a village on the wrong side of a fiscal boundary could buy salt for a tenth of what the state demanded.

PART V

The Farm

One more mechanism completes the machinery, and it is the one that put a human face on the system's hatred.

The Crown did not collect its indirect taxes itself. It **farmed** them. Under the *Ferme générale*, a syndicate of private financiers contracted with the Crown: they advanced an agreed sum immediately, and in exchange received the right to collect the salt tax, the tobacco monopoly, customs and internal duties for a term of years — **keeping whatever surplus they could extract above what they had paid.**

From the Crown's position this was irresistible, and the reason is precisely the one that runs through this whole study: **it converted an uncertain future revenue into certain cash today**, and it required no administrative apparatus the Crown did not possess and could not build.

From everyone else's position it was a licence. The Farmers General became enormously wealthy. They maintained their own armed agents — the *gabelous* — with powers of search. And every unpleasant encounter an ordinary French person had with the fiscal system was an encounter not with the state but with **a private company enriching itself by the transaction.**

The contrast the reformers seized on was between the palaces of the *fermiers généraux* and the galley-benches of the *faux-sauniers*, and it was not rhetorical: it was the visible, physical shape of the system.

And the Revolution remembered. Thirty-two Farmers General were guillotined. Among them was **Antoine Lavoisier** — the founder of modern chemistry, who had named oxygen and demonstrated the conservation of mass, and who had been an active and reforming member of the Farm. He was executed in May 1794, aged fifty, for what he had been rather than what he had discovered.

The framework records this without moralising in either direction. **Lavoisier was a genuinely great scientist and a genuinely enthusiastic tax farmer**, and there is no contradiction, because from where he stood the Farm was a respectable financial enterprise employing exactly the skills of measurement and accounting that made him great in the laboratory. He was not a monster. He was a man in a position, doing what the position rewarded — and he was killed for the position rather than the man, which is what happens when a structure finally becomes intolerable and the people available to punish are the ones who staffed it.

PART VI

The Body That Was Never Summoned

One — A Hundred and Seventy-Five Years

The **Estates-General** was first summoned in 1302 by Philip IV, to back him in a quarrel with the Pope and to legitimise new taxes. It met sporadically thereafter, generally in crises.

It met in **1614**. It did not meet again until **1789**.

A hundred and seventy-five years.

Set that against the Anglo study's timeline. In the same period the English Parliament met almost continuously, made and unmade ministries, executed one king, deposed another, took control of appropriation and audit, and became the sovereign body of the realm. The English Crown could not avoid Parliament, because it could not fund a war without it.

The French Crown could, because Parts III to V had given it revenue that required nobody's consent. Offices to sell. Farms to lease. A salt monopoly enforced by its own armed agents. Provincial estates that could be handled one at a time. The Crown had built, out of a hundred separate expedients, a fiscal system whose defining virtue was that **no assembly ever had to be asked.**

That was not a plan. It was the accumulated residue of two centuries of ministers avoiding the harder path. But its effect was constitutional, and it was decisive.

Two — Why the Opposition Could Never Combine

And there is a detail from the last meeting, in 1614, that explains why the arrangement was so stable — and it is a finding this collection has met before, in a different empire.

At that assembly, the Third Estate proposed the abolition of the sale of offices. The nobility would not agree unless their own privileges were left untouched; the Third Estate would not proceed unless the nobles surrendered some. **The meeting ended without action.**

But the deeper reason is the one the standard account gives, and it is devastating: the Third Estate's own position was undermined by **its members' tendency to enter the nobility through the magistracy or through official functions** — that is, by buying the very offices whose sale they were proposing to abolish.

The escape hatch destroyed the coalition. A man of the Third Estate who was talented and rich enough to lead the attack on privilege was precisely the man who could purchase his way *into* privilege — and once purchased, his interest reversed. The opposition to the system was continuously drained of exactly the people capable of organising it.

This is the mechanism this collection found in the Chinese examination system, where the ladder absorbed the ambition of every capable man and returned him as a pillar of the order. **A system that offers individual exit will not face collective challenge**, because the ablest challengers keep taking the exit — and each of them is entirely rational to do so.

PART VII

Winning the Argument the Stuarts Lost

Now the comparison's central finding, and it is the Anglo paradox seen from the losing side.

One — What France Achieved

By the reign of Louis XIV, the French Crown had accomplished what Charles I died attempting. It taxed without consent. It legislated without an assembly. It had suppressed the Estates-General, subdued the parlements' capacity to obstruct for long, and crushed the last aristocratic revolt.

Louis XIV had more power over his subjects than any English monarch ever possessed. France was the greatest power in Europe, with three or four times England's population and an army no one could match.

Two — What It Could Not Do

And it could not borrow.

The Anglo study set out the mechanism. A sovereign's problem is not wealth but **credibility**: he can repudiate his debts, and no court can compel him, so lenders charge accordingly. The English settlement of 1688 solved this by accident — once Parliament controlled taxation and had assumed responsibility for the debt, pledging specific revenues to service it, the Crown's promises became **credible**, and credit became cheap. That is the North–Weingast argument, and the study noted that its timing is contested while its logic is not.

France had nothing of the kind, and could not have. There was no body whose consent bound the Crown, therefore no mechanism by which the Crown could make a promise it was unable to break. The debt was the *king's* debt, and everyone knew what kings did with debts they could not pay: French monarchs defaulted, partially and repeatedly, through devaluations, forced conversions, suspended payments and the periodic *chambres de justice* that prosecuted financiers and confiscated their gains.

So France borrowed at higher rates, on worse terms, from a narrower circle, through intermediaries who priced in the risk of being ruined by the government they were lending to.

Three — The Result

The unconstrained monarchy was out-financed by the constrained one, and the arithmetic is the whole story of the eighteenth century.

Britain, with a fraction of France's population, sustained a global war effort across a century — funding fleets, subsidising continental allies, and losing battles without losing wars, because it could always borrow to fight the next campaign. France, richer and larger, repeatedly found itself unable to continue.

And the ending has a symmetry too neat for fiction. **France's intervention in the American War of Independence — a war fought by the colonists over the principle that there should be no taxation without representation — was the expense that finally broke the French Crown's finances.** France won the war, humiliated Britain, and could not pay for it.

A king who could not be refused could not be believed. That is the whole of the difference, and it explains why the Anglo constitutional story is not a story about the English genius for liberty. Both crowns wanted unconstrained power. **One got it.**

PART VIII

The Summoning

One — The Crisis

By the mid-1780s the French Crown was spending a very large share of its revenue on debt service and was unable to close the gap. Successive controllers-general — Calonne, then Brienne — reached the same conclusion: **the only remaining solution was a universal land tax falling on all landowners without exemption.**

This was, analytically, correct. It was also the one thing the system could not deliver, for the reason Parts III and IV established: **the people who would have to approve it were the people who would have to pay it.**

Calonne, unable to face the parlements, convened an **Assembly of Notables** in 1787 — a hand-picked body of the great, chosen in the expectation that they would be more pliable.

They refused.

Two — The Shield That Became a Sword

And here is the move that ends the *Ancien Régime*, and it is a masterpiece of unintended consequence.

The Notables and the parlements did not defend their exemptions by defending exemption. **They defended them on constitutional grounds** — declaring that they had no authority to consent to a new tax, and that **only the Estates-General could approve one.**

Look at what the privileged orders had just done. To block a tax on themselves, they invoked the principle of **consent to taxation** — the principle their own class had spent a hundred and seventy-five years helping the Crown suppress, in a body that had not met since 1614, on the calculation that it never would meet and the demand would therefore die.

And the Crown, out of money and out of options, summoned it.

The Estates-General opened at Versailles on 5 May 1789: 1,139 deputies — 611 for the Third Estate, 302 clergy, 289 nobility. Within weeks the Third Estate had refused to sit as a separate order, declared itself the National Assembly, and been joined by defectors from the other two. Within three months the privileges were gone.

Three — The Framework's Reading

This is the institution's logic operating at maximum force, and it should be stated as bluntly as the record allows.

The privileged orders of France were destroyed by the instrument they picked up to defend themselves. They reached for the consent principle as a shield, in the confident expectation that the body embodying it was safely dead. It was not dead. It was merely unused — and a hundred and seventy-five years of accumulated grievance came through the door with it.

They were not stupid. From where each of them stood, invoking the Estates-General was the cheapest available way to kill a tax they did not want to pay, and the risk looked negligible because no such assembly had convened in living memory or their grandfathers' memory. **They were making a locally sensible move whose consequences no one in the room could see, which is what this project means by the field of the visible.**

PART IX

The Revolution That Kept the Taxes

One — The Night of 4 August

On the night of **4 August 1789**, the National Assembly abolished feudal privileges — the exemptions, the seigneurial dues, the venality of offices, the tithes, and the whole structure of particular immunity that Parts III and IV described. The gabelle was abolished in 1790. The tax farm was dismantled. The privileged orders ceased to exist as fiscal categories.

This was a genuine revolution in taxation, and its central achievement was the abolition of exemption. After 1789, in principle, French people were taxed as citizens rather than as members of orders. That principle has held ever since, and it is the Revolution's most durable fiscal legacy.

Two — And Then It Needed Money

But here is the observation this study was commissioned to examine, and it is exactly right: **a revolution made in fury against taxation did not abolish taxation. It rebuilt it, and then invented more.**

The Assembly created a new system of direct taxes: the **contribution foncière** on land, the **contribution mobilière** on movable wealth and dwellings, and the **patente**, a licence tax on trades and businesses. These were designed to be universal, proportional, and assessed on visible property rather than on status.

And note the word. The old levy had been an ***impôt*** — from *imponere*, to impose, to lay upon. The new ones were called ***contributions*** — that which is given together, voluntarily, by a citizen to the common enterprise.

Nothing about the compulsion had changed. **The renaming was the entire innovation**, and it is precisely the mechanism this collection's colonial study identified running in the other direction: there, the word "tax" carried its inherited legitimacy across a border and shed the consent that had justified it. Here, a new republic reached for a word that would attach the idea of voluntary civic offering to an obligation enforced by law. **The vocabulary of consent is a portable asset, and revolutionaries reach for it exactly as empires do.**

Three — What a Government Does When It Cannot Collect

And then the harder part, which is where the Revolution's fiscal history becomes genuinely instructive.

The new taxes did not work, at least not quickly. The Revolution had destroyed the old collection apparatus — the farms, the officeholders, the intendants — and had not yet built a new one; assessment required surveys that did not exist; and local authorities in a revolutionary situation are not efficient collectors.

So the government did what governments do when they need money and cannot collect it. **It printed.**

The **assignats** were issued from 1789, initially as interest-bearing notes secured on the *biens nationaux* — the confiscated lands of the Church. They became paper currency. They were issued in ever-larger quantities against a fixed stock of land, and they depreciated catastrophically, ending in hyperinflation and near-worthlessness by 1796.

The framework's reading is that inflation is a tax that requires no vote. It falls hardest on wage-earners and those holding cash — which is to say the poor — and it requires no assembly, no assessment, no collector, and no law. A revolution founded on the principle that taxation requires consent financed itself, when consent proved administratively insufficient, by the one method that dispenses with consent entirely.

Nobody chose this as a policy of regressive taxation. A government with an army in the field and no revenue printed money, because that was the instrument at hand.

PART X

The Cadastre

Napoleon Bonaparte's fiscal achievement is less celebrated than his legal one, and it is arguably the more consequential, because without it the Code would have had no state to operate in.

One — Building What the Bourbons Never Had

What Napoleon built, from 1799 onward, was the thing the *Ancien Régime* had never possessed: **a professional, salaried, centralised tax administration.** A national directorate of direct taxation, with officials appointed and paid by the state, promoted on performance, and answerable upward — replacing the sold offices, the private farms, and the provincial patchwork.

And he built the instrument that made assessment possible: the ***cadastre***, a systematic parcel-by-parcel survey of French land, recording ownership, area and value. It was begun under the Consulate and took decades to complete, and it did for the French land tax exactly what Domesday had done for the English geld seven hundred years earlier: **it made the country legible.**

He also created the **Banque de France** (1800) and restored a stable metallic currency after the assignat catastrophe — the *franc germinal* of 1803, which held its value for over a century.

This is the completion of the comparison. France finally got its Domesday, its professional revenue service, and its central bank — eight centuries after England began assembling the equivalents, and only after a revolution had destroyed the interests that made them impossible.

Two — The Ratchet, Again

And Napoleon did something else, which the Anglo study would have predicted exactly.

The Revolution had abolished the hated indirect taxes as emblems of tyranny. Napoleon **restored them** — the *droits réunis* on drink, tobacco and other goods, and, in **1806, the gabelle itself.**

Sixteen years after the salt tax was abolished as the very symbol of Bourbon oppression, it was back. It would not be finally abolished until 1945.

The Anglo study named this the **displacement effect**: crises raise taxation to a new level, and when the crisis passes the level does not return to where it began. Here the mechanism is barer still. A state at war needs revenue that can be collected from a population that cannot easily refuse; indirect taxes on necessities are the most reliable such instrument ever devised; and a ruler who needs money will reach for the instrument that works, regardless of what it symbolised to the people who abolished it.

The Revolution abolished the salt tax because it was hated. Napoleon restored it because it worked. Neither man was wrong from where he stood.

PART XI

What Nothing Will Destroy

One — The Boast

On St Helena, in exile, Napoleon is recorded as saying:

> *"My true glory is not in having won forty battles; Waterloo will blot out the memory of those victories. But nothing can blot out my Civil Code. That will live eternally."*

He was right, and the study will argue he was right for reasons he did not know.

Two — The Code and Its Spread

The **Code civil des Français** was promulgated on 21 March 1804. Against the landscape of Part II — four hundred customary codes, ten inheritance systems, Voltaire's changing of laws with horses — its achievement was uniformity: one law, for one nation, written in language a literate citizen could read.

Its substance consolidated the Revolution's core settlement. Under the Code, **all male citizens are equal before the law; primogeniture, hereditary nobility, and class privileges are extinguished; civil institutions are emancipated from ecclesiastical control; and freedom of person, freedom of contract, and the inviolability of private property are fundamental principles.**

And it travelled. It was imposed in the territories Napoleon conquered or organised — Belgium, the Netherlands, the Rhineland, much of Italy, the Duchy of Warsaw. Belgium has kept it ever since; the Rhine provinces remained under it until the German Civil Code of 1900.

But the significant part is what happened **after Waterloo**, because that is what distinguishes an institution from an occupation. Monarchs who had fought Napoleon adopted his code anyway: in 1820 **Tsar Alexander I** appointed a commission to build a code for the Kingdom of Poland on the French model. Latin American republics, Louisiana, Quebec, Egypt, and many others took it as a template. One British jurist wrote in 1928 that since its promulgation *"France has done an enormous export trade in law."* The Code, directly or by descent, underlies the civil law of something like **a quarter of the world's jurisdictions.**

The armies were expelled and the law was kept, which is as clean a demonstration as this collection contains that an institution can outlive the power that installed it — and that the second wave of adoption, the voluntary one, is what makes the difference.

Three — The Clause That Changed the Population

And now the finding that makes this study worth writing, because it is the deepest instance of the institution's logic in the whole French sequence, and it comes from a single technical clause.

The Code abolished primogeniture and required that **inheritances be divided equally among all children — including daughters.** Articles 718 to 892 govern succession, and the principle is uniform, egalitarian partition.

The motive was ideological and it was sincere: to destroy the aristocratic estate, prevent the reconstitution of a landed nobility, and treat children equally. **Nobody was thinking about demography.**

Now put yourself in the position of a French peasant proprietor after 1804. You own land. The land is only productive above a certain size; divided too finely it supports nobody. And the law now says that **on your death it must be divided equally among all your children.**

So the arithmetic of your family has changed. Every additional child is a further division of the farm. Under the old customary systems in regions that practised impartible inheritance, an extra child cost you little, because the land

passed whole to one heir. Under the Code, an extra child is a permanent subtraction from what each of your children will have.

The hypothesis that French families responded to this by **having fewer children** was advanced by Frédéric Le Play in 1875. It has now been tested with modern methods, and it holds. Combining data on local inheritance rules before the Revolution with individual-level demographic records and genealogies, a recent study in the *Journal of Political Economy* finds by difference-in-differences and regression discontinuity that **the Revolution's inheritance reforms reduced completed fertility by about half a child per woman**, with the key mechanism being precisely **the desire to avoid land fragmentation across generations.** The reforms closed the pre-existing fertility gap between regions with partible and impartible customs — a gap that related work estimates at around 0.7 children — and contributed materially to the fact that **France's demographic transition began earlier than anywhere else in Europe.**

A rule about inheritance changed the size of a nation's families.

And this collection has seen the mechanism before, running the other way. The study of the Islamic **waqf** found that the Qur'an's fixed inheritance shares — mandatory, arithmetic, unalterable — did not stop wealthy families from keeping estates intact. They changed the *form* of the pursuit, producing the family endowment: a legal device that removed property from inheritance altogether, using an instrument sanctified by the Prophet.

Same constraint, two societies, two adaptations. Where the law forbade the concentration of inherited land, one civilisation invented a legal workaround to defeat it, and the other **had fewer children**. A binding inheritance rule does not stop people pursuing their interest. It changes the shape of what they do — and in France it changed it in the one dimension nobody legislating in 1804 was looking at.

Four — The Second Export

And there is a coda Napoleon could not have imagined, which completes the parallel with the Anglo study.

That study's modern architect's hour was **withholding** — the American Current Tax Payment Act of 1943, devised with the help of a department-store treasurer who understood from retail that people pay far more, far more willingly, if they never hold the money. Its finding was that **the mode of collection is the operative clause**: a tax's sustainability depends less on its rate than on whether the payer ever feels the payment.

France produced the other half of that revolution, and exported it further.

On 10 April 1954, France enacted the **taxe sur la valeur ajoutée** — the value-added tax — devised by **Maurice Lauré**, a young finance inspector who had helped create the new French tax directorate. It replaced a cascade of turnover taxes that fell repeatedly at each stage of production. Lauré's design taxed only the *value added* at each stage, with businesses crediting the tax they had paid on inputs against the tax they charged on outputs.

And the reason it spread is the reason it belongs in this study. **The VAT is self-enforcing.** As the standard account puts it, Lauré's idea was adopted quickly because it **forced taxpayers at all levels of the production process to administer and account for the tax themselves**, rather than placing the burden on retailers alone or requiring assessment by the authorities. Every business in the chain has a documentary interest in the tax paid by the business before it, because that is what it deducts. **The state has recruited the entire economy as its collection agency, and made each link police the last.**

And for the consumer, it is invisible. It arrives inside the price.

The VAT is now used in **more than a hundred and seventy countries**, generating roughly a fifth of world tax revenue, and it is standard across the OECD with one conspicuous exception. It is, by adoption, the most successful fiscal innovation of the twentieth century.

(One account holds that Lauré first trialled the tax in France's Ivory Coast colony before its domestic introduction. Sources conflict on this, most placing the 1954 enactment squarely in metropolitan France, and the study flags the claim as reported but unresolved. If it is true, it belongs beside this collection's colonial findings as an unusually direct instance of the colony serving as a laboratory for the metropole — and it should be verified before being built upon.)

So France exported two institutions that outlived every regime that made them: a legal code, and a tax nobody notices paying. Napoleon named the first. He did not live to see the second, which has travelled further.

PART XII

The Ledger

Both columns, in ink.

In the column of the achievements, which are genuine and which the emphasis on catastrophe obscures: the Revolution abolished fiscal privilege, and the abolition stuck. After 1789 no French person was exempt from taxation by reason of birth or purchased status, and that is a moral achievement of the first order which England, for all its parliaments, took far longer to complete in substance. The Code gave a nation of four hundred conflicting customary codes a single law that an ordinary literate person could read, extinguished hereditary nobility and primogeniture, and secured freedom of contract and property — and it proved so useful that the monarchs who defeated its author adopted it anyway, and a quarter of the world's jurisdictions descend from it. Napoleon's administration built the professional revenue service, the land survey, the central bank and the stable currency that the Bourbons had never managed, and France has been an effectively governed fiscal state ever since. And a French civil servant in 1954 designed the most widely adopted tax in the history of the world.

In the column of the costs, held at equal strength: the *Ancien Régime* taxed the poorest and exempted the richest as a matter of constitutional structure, sent a third of its convict population to the galleys over the price of salt, forced every person over eight in a third of the country to buy a commodity they did not want at a hundred and forty times its cost, and sold its own state to private buyers who then blocked every attempt to reform it. Its escape from consent was not a triumph of order but the reason it went bankrupt and fell. The Revolution that ended this destroyed the collection apparatus before it had built another, and financed itself by an inflation that fell hardest on the people it had come to liberate. And the Empire that rescued the finances restored the salt tax in 1806, sixteen years after the Revolution had abolished it as tyranny's emblem, and it stood until 1945.

The case resolves, as this project's cases tend to, against both easy pictures and into the harder one between them.

It was not a design. No one planned French absolutism. It accumulated out of two centuries of finance ministers taking the easier path — selling an office rather than convening an assembly, leasing a farm rather than building a bureau, buying off a province rather than facing a nation — each solving this year's deficit with the instrument at hand, and each thereby making next year's harder. The venality that funded the Crown created the tax-exempt class that strangled it. The escape from consent that made the monarchy absolute made its debt uncreditworthy. And the privileged orders who blocked reform in 1787 by invoking the Estates-General were reaching for the safest shield available, in a body nobody had convened for a hundred and seventy-five years.

And it was not an accident, in the sense of being nobody's doing. Every step was a decision, most of them taken in full view, by people who could see a good deal of what they were doing and could not see the rest.

It was an architect's hour, and then another, and then another — 1604, 1614, 1749, 1787, 1789, 1804, 1806, 1954 — each one a bounded episode in which identifiable people solved a real problem with the materials at hand, and each one handing the result to a structure that carried it forward on a logic none of them chose.

And the largest of those consequences was written by men who thought they were doing something else entirely. The drafters of Articles 718 to 892 were abolishing the aristocracy. **They were also, without knowing it, writing the rule that would make French families smaller for a century** — because a peasant with a field and a law about how it must be divided will do the arithmetic his position hands him, and get the right answer, and act on it, and never once appear in the record as having decided anything at all.

Held, like everything in this project, as tested, not revealed.

A Note on Sources

Every quotation is verified to a published source; none is invented.

On the Anglo comparison, see the companion study in this collection, *Extraordinary and Temporary*, and the sources cited there — in particular Douglass C. North and Barry R. Weingast, "Constitutions and Commitment," *Journal of Economic History* 49:4 (1989), and the contesting essays in D'Maris Coffman, Adrian Leonard and Larry Neal (eds.), *Questioning Credible Commitment* (Cambridge, 2013). On French public finance and its comparison with Britain, see David Stasavage, *Public Debt and the Birth of the Democratic State: France and Great Britain, 1688–1789* (Cambridge, 2003); Philip T. Hoffman and Kathryn Norberg (eds.), *Fiscal Crises, Liberty, and Representative Government, 1450–1789* (1994); and Richard Bonney's work on the French fiscal state.

On the fiscal and legal patchwork. The division of France into *pays d'élection* and *pays d'états*; the six gabelle regions and their wildly divergent rates; the surviving 1781 map of gabelle liability; and the exemption of southern and eastern provinces, follow the standard reference literature on taxation before the Revolution and the *Encyclopaedia Britannica* entry on the gabelle, which records that "the nobility, the clergy, and certain other privileged persons were exempted." The estimate of more than four hundred separate legal codes, and the classification of at least ten distinct customary inheritance regimes (partible with or without option; primogeniture, unigeniture, ultimogeniture; each including or excluding women), follow the reference literature and the "Customary Atlas of Ancien Régime France" project. **Voltaire's remark** — that it is absurd that what is true in one village is false in another, and that a traveller changes legal systems as often as he changes horses — is quoted as it is reproduced in the standard literature on the Napoleonic codification; readers wanting the original context should consult the *Dictionnaire philosophique*.

On venality of office. The sale of offices, the **Paulette** of 1604 permitting heritability in exchange for an annual payment, the creation of the *noblesse de robe*, and the resulting tax exemptions and irremovability of officeholders, follow the standard scholarship on the French monarchy; see Roland Mousnier, *La vénalité des offices sous Henri IV et Louis XIII*, and William Doyle, *Venality: The Sale of Offices in Eighteenth-Century France* (1996). On the parlements as an obstacle to fiscal reform, see the same literature and Britannica's account of the thirteen parlements as appellate courts through which the nobility and bourgeoisie protected their interests.

On the gabelle. The state monopoly and the *greniers à sel*; the **sel de devoir** requiring every person over the age of eight in the *pays de grandes gabelles* to purchase a fixed minimum (commonly given as up to 7 kg per year) at the monopoly price, assessed by parish quota in the manner of the taille; the restriction of that salt to cooking and the table; the estimate that between 1630 and 1710 the tax rose roughly tenfold from about fourteen to about a hundred and forty times the cost of production; the residence of about a third of France's population in the highest-taxed zone; the penalties laid down in 1680 and successively made more severe, running from fines of 200 to 1,000 livres through whipping, branding, exile and the galleys to death for armed smuggling; the special tribunals attached to the salt warehouses; the figures for the years before the Revolution (some 1,800 imprisoned, 300 sent to the galleys, 3,700 detained for contraband salt); the record that over two hundred men were condemned to the galleys for salt smuggling as late as 1783; and the estimate that of some six thousand convicts in the hulks **more than a third were condemned smugglers** — follow the *Encyclopaedia Britannica* entry on the gabelle, the reference and specialist literature on the salt tax (including the *Dictionnaire de la Ferme générale*), and the survey accounts of taxation as a cause of the Revolution. On salt generally, Mark Kurlansky, *Salt: A World History* (2002). The abolition of the gabelle in 1790 and its reinstatement by Napoleon in **1806** follow the same sources; the tax was not definitively abolished until 1945.

On the Ferme générale. The structure of tax farming, the wealth of the *fermiers généraux*, and the armed *gabelous* follow the standard literature. The guillotining of thirty-two gabelle farmers during the Revolution is as reported in that literature. **Antoine Lavoisier's** membership of the Farm and his execution in May 1794 are matters of established record; see Jean-Pierre Poirier, *Lavoisier: Chemist, Biologist, Economist* (1996).

On the Estates-General. Its first summoning in 1302 by Philip IV; its meeting in 1614 and the **175-year hiatus** thereafter; the failure of the 1614 assembly, at which "the Third Estate refused to consent to the abolition of the sale of offices unless the nobles surrendered some of their privileges, and the meeting ended without action"; and the observation that "the Third Estate had been undermined by its members' tendency to enter the nobility through the magistracy or through official functions (*noblesse de robe*)" — are quoted and followed from the *Encyclopaedia Britannica* entry on the Estates-General. The convocation of 1789, its opening at Versailles on 5 May, and its composition (1,139 deputies: 611 Third Estate, 302 clergy, 289 nobility) follow the standard accounts. That previous attempts at structural reform, **including a universal land tax, had been blocked by the Assembly of Notables and the Parlements on the ground that only the Estates General possessed the authority to approve new taxes**, follows the reference literature on the Estates General of 1789. On the origins of Parliament by contrast, see J. R. Maddicott, *The Origins of the English Parliament, 924–1327* (2010), and the companion study.

On the Revolution's fiscal settlement. The abolition of privilege on the night of 4 August 1789; the creation of the *contribution foncière*, *contribution mobilière* and *patente*; and the deliberate substitution of the vocabulary of "contribution" for that of "*impôt*" follow the standard histories of the Revolution and of French public finance. On the **assignats**, their issue against the *biens nationaux* from 1789, and their depreciation to near-worthlessness by 1796, see the standard monetary histories; on inflation as an unlegislated levy, the general public-finance literature.

On Napoleon's fiscal administration. The creation of a centralised directorate of direct taxation, the launching of the *cadastre*, the founding of the **Banque de France** in 1800, and the stabilisation of the currency in the *franc germinal* of 1803, follow the standard accounts of the Consulate and Empire. The restoration of the *droits réunis* and of the gabelle in 1806 is as above. On the ratchet, **Alan T. Peacock and Jack Wiseman**, *The Growth of Public Expenditure in the United Kingdom* (1961), for the displacement effect.

On the Code. The promulgation of the *Code civil des Français* on 21 March 1804, its retitling as the *Code Napoléon* in 1807, and its substantive principles — that "under the code all male citizens are equal: primogeniture, hereditary nobility, and class privileges are extinguished; civilian institutions are emancipated from ecclesiastical control; freedom of person, freedom of contract, and inviolability of private property are fundamental principles" — are quoted and followed from the *Encyclopaedia Britannica* entry on the Napoleonic Code. The location of succession law at articles 718–892 and of wills at 967–1100 follows the Library of Congress study of French inheritance law. **Napoleon's St Helena remark** — "My true glory is not in having won forty battles; Waterloo will blot out the memory of those victories. But nothing can blot out my Civil Code. That will live eternally" — is quoted as recorded in Montholon (1847), p. 401, and reproduced in the scholarly literature on the codification; the wording varies across English renderings and the study notes this. **Maurice Amos's observation** that "ever since the day of its promulgation France has done an enormous export trade in law" is from Amos (1928), p. 13, as reproduced in that literature. The Code's retention in Belgium, its application in the Rhine provinces until the German Civil Code of 1900, and **Tsar Alexander I's appointment in 1820 of a commission to code the Kingdom of Poland on the French model**, follow Lobingier (1918) and Amos (1928) as reproduced in the same source. The estimate that the Code retains importance in about a quarter of the world's jurisdictions follows the standard reference accounts.

On inheritance and fertility. The decisive study is **Victor Gay and co-authors, "Revolutionary Transition: Inheritance Change and Fertility Decline," *Journal of Political Economy* 134:6**, which tests Le Play's 1875 hypothesis by combining new data on local pre-Revolutionary inheritance rules with individual-level demographic data and crowdsourced genealogies, and finds by difference-in-differences and regression discontinuity that **"the inheritance reforms enacted during the Revolution reduced completed fertility by 0.5 children,"** that "a key mechanism was the desire to avoid land fragmentation across generations," and that the reforms "closed the fertility gap between regions with different historical inheritance rules and crucially contributed to France's demographic transition." The related finding of a gap of about 0.7 children between historically partible and impartible customary regions is from the associated work on the Customary Atlas. **This is a recent and specific empirical result**; it is reported here as its authors report it, and the broader question of the causes of France's early demographic transition remains an active field. For the

parallel mechanism under Islamic inheritance law, see this collection's study *The Frozen Gift* and the work of Timur Kuran cited there.

On the value-added tax. Its enactment in France on **10 April 1954**, under President René Coty, devised by **Maurice Lauré** (1917–2001), an engineer of the École Polytechnique who joined the French tax inspectorate after the war and in 1952 became joint director of the newly created *Direction générale des impôts*; its replacement of a cascade of turnover taxes; and the observation that **"his idea was quickly adopted because it forced taxpayers at all levels in the production process to administer and account for the tax themselves, rather than putting the burden only on retailers or requiring assessment by the tax authorities"** — follow the standard reference accounts of Lauré and of the VAT, from which that sentence is quoted. The subsequent spread of the tax to more than 170 countries, its adoption across the OECD with the exception of the United States, and its generation of roughly a fifth of world tax revenue, follow the same literature and the OECD's consumption-tax reporting. **The claim that Lauré first trialled the tax in the Ivory Coast before its domestic introduction appears in some accounts and conflicts with others, and is flagged in the text as contested and unverified.** On the earlier conceptual proposals by Wilhelm (or Carl Friedrich) von Siemens and by T. S. Adams, see the same reference literature.

Contested matters are flagged as such: the timing and weight of the North–Weingast mechanism; the causes of France's early demographic transition beyond the inheritance channel; and the Ivory Coast trial of the VAT. Where this study errs, it should err visibly, in a form the cited scholarship can correct.

Part of the collection *Patterns of Power*. Companion to *Extraordinary and Temporary* and *Every Possible Lawful Influence*. **Tested, not revealed.**